IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

THURSDAY, THE SIXTH DAY OF SEPTEMBER
TWO THOUSAND AND SEVEN

PRESENT
THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.18594 of 2007

Between:

M/s.Joflo Centrifuges Private Limited,
Hyderabad.

..... PETITIONER

and

1.The Commercial Tax Officer,
Hyderabad.

.....RESPONDENT

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice Ramesh Ranganathan

Writ Petition No.18594 of 2007

Order: **(per the Hon'ble Sri Justice Bilal Nazki)**

Heard the learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The grievance of the petitioner is that he was not heard before the impugned order dated 27-07-2007 was passed by the respondent-Commercial Tax Officer. The learned Counsel for the petitioner contends that the petitioner is producing Basket Centrifuges and as such the commodity was taxable under Entry 102 of IV schedule of the Andhra Pradesh Value Added Tax Act (for short 'the Act'), which relates to Centrifuges including Centrifugal dryers. He contends that this entry is an inclusive entry and would include all types of Centrifuges. The respondent-Commercial Tax Officer has not heard the petitioner and passed the impugned order, in which, he has not discussed as to why Entry 102 of IV schedule of the Act was not applicable in case of the petitioner.

In this view of the matter, we allow the Writ Petition, set aside the impugned order and remand the case back to the respondent-Commercial Tax Officer. The petitioner shall file his objections in writing, if he so desires, within a period of ten days from today. Thereafter, the respondent-Commercial Tax Officer may pass appropriate orders. No costs.

_____

(Bilal Nazki, J)

6th September, 2007

_____

(Ramesh Ranganathan, J)

lur